Were 1-12-2000

DECLARATION AND POWER OF ATTORNEY

As below named inventors, we hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed in an application entitled "Soft Mute Circuit", the specification and drawings of which are attached hereto.

We hereby state that we have reviewed and understand the contents of the aboveidentified specification including the claims.

We acknowledge our duty to disclose to the Patent and Trademark Office all information known to us to be material to patentability, as defined in Title 37, Code of Federal Regulations, §1.56.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statement may jeopardize the validity of the application or any patent issued thereon.

And we hereby appoint:

Paul F. Wille, Reg. No. 25,274

as our attorney with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

All telephone calls and correspondence on our behalf for this application should be directed to:

Paul F. Wille (602) 549–9088 6407 E. Clinton St. Scottsdale, Arizona 85254

Wherefore we pray that Letters Patent be granted to us for the invention or discovery described and claimed in the above-identified patent application.

Inventor's signature:

Post Office Address:

Full name of joint inventor

Residence:

Citizenship:

Leymond Kubach

RAYMOND RUBACHA

1395 West Island Circle · Chandler, Arizona 85248

same

United States of America

Inventor's signature:

Full name of joint inventor

Residence:

Post Office Address:

Citizenship:

SAMUEL L. THOMASSON

1038 E. Hearn Way · Gilbert, Arizona 85234

same

United States of America

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS (37 CFR 1.9(F) AND 1.27(C)) - SMALL BUSINESS CONCERN

Applicant(s): Raymond Rubacha & Samuel L. Thomasson

Serial No. or Patent No.:

I hereby declare that I am

Filed: concurrently herewith
For: "Soft Mute Circuit"

[] the owner of the small business concern identified below:

[an official of the small business concern empowered to act on behalf of the concern identified below:

Name of concern: Acoustic Technologies, Inc.

Address of concern: 1921 South Alma School Road · Suite 303 · Mesa, Arizona 85210

I hereby declare that the above-identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention and inventor(s) identified above as described in the specification filed herewith.

I hereby declare that the rights held by the above-identified small business concern are exclusive and that no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(d) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b)).

I hereby declare that all statements made herein of my own knowledge are true and that all statement made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statement and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Name of person signing: Samuel L. Thomasson

Title of person signing other than owner: CEO

Address of person signing: 1921 South Alma School Road · Suite 303

Mesa, Arizona 85210

Signature:

Date:

1-12-2000

Samuel L Thomas